

Case No. 05-44481 (RDD)

**EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ALEX A DAVIDSON 15212 OUTLOOK ST OVERLAND PARK, KS 66223	16762	Secured: \$35,000.00 Priority: Administrative: Unsecured: _____ Total: \$35,000.00	12/26/2007	DELPHI CORPORATION (05-44481)
CITY OF BROOKHAVEN WATKINS LUDLAM WINTER & STENNIS PA PO BOX 427 JACKSON, MS 39205-0427	16743	Secured: Priority: Administrative: Unsecured: \$93,950.00 Total: \$93,950.00	11/13/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
JCR INVESTMENTS LLC DANN PECAR NEWMAN & KLEIMAN PC 2300 ONE AMERICA TOWER INDIANAPOLIS, IN 46282	16761	Secured: Priority: Administrative: Unsecured: \$410,332.32 Total: \$410,332.32	12/26/2007	DELPHI CORPORATION (05-44481)
PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON, CT 06484-5151	16766	Secured: Priority: Administrative: \$854.51 Unsecured: _____ Total: \$854.51	01/07/2008	DELPHI CORPORATION (05-44481)
ROSALYN MOTLEY WIGGINS CHILDS QUINN & PANTAZIS LLC THE KRESS BLDG 301 19TH ST N BIRMINGHAM, AL 35203	16794	Secured: Priority: Administrative: Unsecured: \$40,000.00 Total: \$40,000.00	02/07/2008	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STANLEY N STRAUGHTER PO BOX 19391 ROCHESTER, NY 14619	16754	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	12/18/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 33 WHITEHALL ST NEW YORK, NY 10004	16753	Secured: Priority: Administrative: UNL Unsecured: _____ Total: UNL	12/18/2007	DELPHI CORPORATION (05-44481)

Total: 7 \$580,136.83

\*UNL denotes an unliquidated claim